

New Hampshire Department of Revenue Administration
Governor Hugh Gallen State Office Park
Medical & Surgical Building
109 Pleasant Street, Concord, NH 03301

TECHNICAL INFORMATION RELEASE
TIR 2008-012 December, 29, 2008

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

**Liquor Commission Responsible For Issuance of
Retail Tobacco Licenses After December 31, 2008**

The purpose of this bulletin is to advise **Retail Tobacco** licensees, Tobacco **Vending Machine** Licensees, Tobacco **Sampling** Licensees and potential licensees that the authority to issue licenses has been transferred to the Liquor Commission, Bureau of Enforcement and Licensing, effective January 1, 2009. For periods before that date, licensing was the responsibility of the Department of Revenue Administration. Chapter 341 of the Laws of 2008 transferred the responsibility for licensing to the Liquor Commission. The Liquor Commission and the Department of Revenue Administration would like to assure licensees that they will do everything within their power to ensure a smooth transition of this regulator authority.

New Licensees. If you wish to obtain a **Retail Tobacco License**, Tobacco **Vending Machine License**, or a Tobacco **Sampling License** after December 31, 2008, please go to www.nh.gov/liquor/licensing_information.shtml or contact Major Todd Feyrer, the Bureau's Administrative Supervisor, by e-mail @ todd.feyrer@liquor.state.nh.us or call him at 603-271-3521. The Liquor Commission's Bureau of Enforcement and Licensing is located at 10 Commercial Street, P.O. Box 1795, Concord, NH 03302-1795.

Current Licensees. If you currently hold a Retail Tobacco License, Tobacco Sampling License, or a Tobacco Vending Machine License, you do not have to take any action to renew your license until prior to the expiration of the term of the license on June 30, 2010. Pursuant to Chapter 341 of the Laws of 2008, the Liquor Commission and the Department of Revenue Administration agents will have the shared authority to enter your premises to inspect tobacco products.

Department of Revenue Administration Continues to Administer Tobacco Tax. The Department of Revenue Administration will continue to administer the licenses for **manufacturers, wholesalers, and sub-jobbers**. The Department will also sell tobacco tax stamps at our new location Governor Hugh J. Gallen State Office Park, Medical & Surgical Building, 109 Pleasant Street, Concord, New Hampshire 03301 beginning December 16, 2008. Additionally, if you have questions relating to the administration of the tobacco tax, please direct those questions to the Department of Revenue Administration, Customer Service, 603-271-2191.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 271-2318.